

PROPERTY & CASUALTY INSURERS – Factory Mutual

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: North Carolina Filings Made During the Year 2023

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE **	(7) APPLICABLE NOTES
			State	NAIC	Foreign State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 ½" x 14")	3	EO	xxx	3/1	NAIC	A,B,E,F,G,H,I,J,K,L,M,P
	1.1	Printed Investment Schedule detail (Pages E01-E29)	3	EO	xxx	3/1	NAIC	A,B,E,F,G,H,I,J,K,L,M,P
	2	Quarterly Financial Statement (8 ½" x 14")	2	EO	xxx	5/15, 8/15, 11/15	NAIC	A,B,E,F,G,H,I,J,K,L,M,P
	3	Protected Cell Annual Statement	2	0	xxx	3/1	NAIC	A,B,E,F,G,H,I,J,K,L,M,P
	4	Combined Annual Statement (8 ½" x 14")	2	EO	xxx	5/1	NAIC	A,B,E,F,J,K,M,P
		II. NAIC SUPPLEMENTS						
	11	Accident & Health Policy Experience Exhibit	2	EO	xxx	4/1	NAIC	A,B,E,F,J,K,M,P
	12	Actuarial Opinion	3	EO	xxx	3/1	Company	A,B,E,F,G,J,K,O,P
	13	Actuarial Opinion Summary	2	N/A	xxx	3/15	Company	A,B,E,F,G,J,K
	14	Bail Bond Supplement	2	EO	xxx	3/1	NAIC	A,B,E,F,J,K,Q
	15	Combined Insurance Expense Exhibit	2	EO	xxx	5/1	NAIC	A,B,E,F,J,K,M,P
	16	Credit Insurance Experience Exhibit	2	EO	xxx	4/1	NAIC	A,B,E,F,J,K,M,P
	17	Cybersecurity and Identity Theft Insurance Coverage Supplement	2	EO	xxx	4/1	NAIC	A,B,E,F,G,J,K
	18	Director and Officer Insurance Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,F,J,K,M
	19	Financial Guaranty Insurance Exhibit	2	EO	xxx	3/1	NAIC	A,B,E,F,J,K,M,P
	20	Insurance Expense Exhibit	2	EO	xxx	4/1	NAIC	A,B,E,F,J,K,M,P
	21	Life, Health & Annuity Guaranty Association Assessable Premium Exhibit, Parts 1 and 2	2	EO	xxx	4/1	NAIC	A,B,E,F,J,K,M,P
	22	Long-Term Care Experience Reporting Forms	2	EO	xxx	4/1	NAIC	A,B,E,F,J,K,M,P
	23	Management Discussion & Analysis	2	EO	xxx	4/1	Company	A,B,E,F,J,K,P
	24	Medicare Part D Coverage Supplement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,F,J,K,M,P
	25	Medicare Supplement Insurance Experience Exhibit	2	EO	xxx	3/1	NAIC	A,B,E,F,J,K,M,P
	26	Mortgage Guaranty Insurance Exhibit	3	EO	xxx	4/1	NAIC	A,B,E,F,J,K,M,P
	27	Premiums Attributed to Protected Cells Exhibit	2	EO	xxx	3/1	NAIC	A,B,E,F,J,K,M,P
	28	Private Flood Insurance Supplement	2	EO	xxx	4/1	NAIC	A,B,E,F,J,K,M,P
	29	Reinsurance Attestation Supplement	2	EO	xxx	3/1	Company	A,B,E,F,J,K,M,P
	30	Exceptions to Reinsurance Attestation Supplement	2	N/A	xxx	3/1	Company	A,B,E,F,G,J,K
	31	Reinsurance Summary Supplement	2	EO	xxx	3/1	NAIC	A,B,E,F,G,J,K,P
	32	Risk Based Capital Report	1	EO	xxx	3/1	NAIC	A,B,E,F,G,J,K,P
	33	Schedule SIS	2	N/A	N/A	3/1	NAIC	A,B,E,F,J,K,M,P
	34	Supplement A to Schedule T	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,F,J,K,M,P
	35	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	A,B,E,F,J,K,M
	36	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	2	EO	xxx	4/1	NAIC	A,B,E,F,J,K,M,P
	37	Supplemental Health Care Exhibit's Allocation Report Supplement – Regulator Only	1	EO	xxx	4/1	NAIC	A,B,E,F,J,K,M,P
	38	Supplemental Investment Risk Interrogatories	2	EO	xxx	4/1	NAIC	A,B,E,F,J,K,M,P
	39	Supplemental Schedule for Reinsurance Counterparty Reporting Exception – Asbestos and Pollution Contracts	2	EO	xxx	3/1	NAIC	A,B,E,F,J,K,M,P
	40	Trusteed Surplus Statement	2	EO	xxx	3/1, 5/15, 8/15, 11/15	NAIC	A,B,E,F,J,K,M,P
		III. ELECTRONIC FILING REQUIREMENTS						
	61	Annual Statement Electronic Filing	xxx	EO	xxx	3/1	NAIC	P
	62	March .PDF Filing	xxx	EO	xxx	3/1	NAIC	P
	63	Risk-Based Capital Electronic Filing	xxx	EO	N/A	3/1	NAIC	P
	64	Risk-Based Capital .PDF Filing	xxx	EO	N/A	3/1	NAIC	P
	65	Combined Annual Statement Electronic Filing	xxx	EO	xxx	5/1	NAIC	P
	66	Combined Annual Statement .PDF Filing	xxx	EO	xxx	5/1	NAIC	P
	67	Supplemental Electronic Filing	xxx	EO	xxx	4/1	NAIC	P
	68	Supplemental .PDF Filing	xxx	EO	xxx	4/1	NAIC	P
	69	Quarterly Statement Electronic Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	P

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE **	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
	70	Quarterly .PDF Filing	xxx	EO	xxx	5/15, 8/15, 11/15	NAIC	P
	71	June .PDF Filing	xxx	EO	xxx	6/1	NAIC	P
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	2	EO	N/A	6/1	Company	A,B,E,F,J,P
	82	Audited Financial Reports	2	EO	xxx	6/1	Company	A,B,E,J,P
	83	Audited Financial Reports Exemption Affidavit	See Line 97	N/A	N/A		Company	
	84	Communication of Internal Control Related Matters Noted in Audit	2	EO	N/A	8/1	Company	A,B,E,F,J
	85	Independent CPA (change)	See Line 95	N/A	N/A		Company	
	86	Management's Report of Internal Control Over Financial Reporting	2	N/A	N/A	8/1	Company	A,B,E,F,J
	87	Notification of Adverse Financial Condition	2	N/A	1	Within 5 days of receipt from CPA	Company	A,B,E
	88	Relief from the five-year rotation requirement for lead audit partner	1	EO	N/A	3/1	Company	A,B,E,J
	89	Relief from the one-year cooling off period for independent CPA	1	EO	N/A	3/1	Company	A,B,E,J
	90	Relief from the Requirements for Audit Committees	1	EO	N/A	3/1	Company	A,B,E,J
	91	Request to File Consolidated Audited Annual Statements	1	N/A	N/A	10/1	Company	A,B,E
	92	Request for Exemption to File Management's Report of Internal Control over Financial Reporting	See Line 97	N/A	N/A		Company	
	93	Designation of Audit Committee	1	N/A	N/A	5/21	Company	A,B,E,J
	94	Request for Extension to File Annual Audited Financial Report	1	N/A	N/A	5/21	Company	A,B,E,J
	95	CPA Designation Letter	1	N/A	N/A	10/1	Company	A,B,E,J
	96	Accountant Awareness Letter	1	N/A	N/A	10/1	Company	A,B,E,J
	97	Request for an Exemption to File	1	N/A	N/A	10/1	Company	A,B,E,J
		V. STATE REQUIRED FILINGS						
	101	Corporate Governance Annual Disclosure***	1	0	N/A	6/1	Company	A,B,E,G
	102	Forms B and C - Holding Company Registration Statement	1	0	N/A	4/1	Company	A,B,E,G,J
	103	Form F – Enterprise Risk Report****	1	0	N/A	4/1	Company	A,B,E,G,J
	104	ORSA*****	1	0	N/A	No later than 12/31	Company	A,B,E,G
	105	Premium Tax	1	0	1	3/15	State	A,D
	106	State Filing Fees	See Line 111	0	See Line 111		State	
	107	Signed Jurat	3	0	xxx		NAIC	H,L
	108	Group Capital Calculation*****	0	0	N/A		Company	
	109	Pledged Asset Supplement (G.S. 58-13-25(b))	2	0	0	3/1, 5/15, 8/15, 11/15	State	A,B,E,G
	110	Management Agreement Supplement (G.S. 58-34- 10(d))	2	0	0	3/1	State	A,B,E,G
	111	License Update Form and Fee Schedule	1	0	1	3/1	State	A,B,C,E,F,G
	112	Mortgage Guaranty Insurers Report of Policyholders' Position (G.S. 58-10-140). Only for companies that write mortgage guaranty business. Other companies need not file.	1	0	1	3/1, 5/15, 8/15, 11/15	State	A,B,E,G
	113	Printed State Page Exhibit (Statutory Page 14 Data)	2	0	xxx	3/1	NAIC	A,B,E,J,K,M,S
	114	Bail Bonds Liability Reporting	EO	0	EO	1/15, 4/15, 7/15, 10/15	State	R

*If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

**If Form Source is NAIC, the form should be obtained from the appropriate vendor.

*** Effective July 1, 2019, North Carolina adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure is a state filing only and should not be submitted by the company to the NAIC. Note, however, that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm.

NOTE: A copy of the group level Corporate Governance Annual Disclosure is to be filed with North Carolina.

**** Effective July 1, 2015, North Carolina adopted the NAIC updated Holding Company Model Act, a Form F is required annually by holding company groups. Consistent with the Form B filing requirements, the Form F is a state filing only and should not be submitted by the company to the NAIC. Note, however, that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm.

***** Effective July 1, 2017, North Carolina adopted the NAIC updated Risk Management and Own Risk and Solvency Assessment Model Act, a summary report is required annually by insurers and insurance groups above a specified premium threshold. Consistent with the Form B filing requirements, the ORSA Summary Report is a state filing only and should not be submitted by the company to the NAIC. Note, however, that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm.

***** For those states that have adopted the NAIC updated Holding Company Model Act, a Group Capital Calculation is required annually by holding company groups. Consistent with Form B filing requirements, the Group Capital Calculation is a state filing only and should not be submitted by the company to the NAIC. Note, however, that this filing is intended to be submitted to the lead state. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm.

NOTE: North Carolina has not yet adopted the NAIC updated Holding Company Model Act to require a Group Capital Calculation.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		
A	Required Filings Contact Person:	<p><u>LICENSE UPDATE FORM AND FEE SCHEDULE, AND ANNUAL LICENSE CONTINUATION FEES:</u> Ms. Tamla Dunson (919) 807-6164 Tamla.Dunson@ncdoi.gov</p> <p><u>DOMESTIC AND FOREIGN COMPANY FILINGS:</u> Ms. Tamla Dunson (919) 807-6164 Tamla.Dunson@ncdoi.gov</p> <p><u>DOMESTIC AUDITED FINANCIAL STATEMENTS AND RELATED SUPPLEMENTAL FILINGS:</u> Ms. Tamla Dunson (919) 807-6164 Tamla.Dunson@ncdoi.gov</p> <p><u>PREMIUM TAX FILINGS:</u> North Carolina Department of Revenue Ms. Latoya Parmele (919) 754-2600 Latoya.Parmele@ncdor.gov</p>
B	Mailing Address:	<p>For U. S. Postal Delivery North Carolina Department of Insurance Company Services Group Financial Analysis Section 1203 Mail Service Center Raleigh, NC 27699-1203</p> <p>For Other Than U. S. Postal Service Delivery North Carolina Department of Insurance Company Services Group Financial Analysis Section 325 North Salisbury Street Raleigh, NC 27603</p>
C	Mailing Address for Filing Fees:	<p><u>ANNUAL LICENSE CONTINUATION FEES:</u> Detailed for your reference at the bottom of the License Update Form and Fee Schedule.</p> <p><u>ELECTRONIC PAYMENTS:</u> The Department prefers for fees to be paid electronically. For information regarding electronic payment options see: https://www.ncdoi.gov/insurance-industry/financial-analysis/license-update-form-and-renewal-applications</p> <p><u>CHECKS FOR FEES:</u> If not paying fees electronically, checks must include the following information on the check stub: (1) NAIC Company Code, and (2) Company Name, if different than the payor on the check. If a check is for more than one company, the check stub must include the above information for <u>EACH</u> company.</p> <p><u>Checks should be sent under separate cover along with the License Update Form and Fee Schedule</u> to the attention of Ms. Tamla Dunson at:</p> <p>For U. S. Postal Delivery North Carolina Department of Insurance Company Services Group Financial Analysis Section 1203 Mail Service Center Raleigh, NC 27699-1203</p> <p>For Other than US Postal Service Delivery North Carolina Department of Insurance Company Services Group Financial Analysis Section 325 North Salisbury Street Raleigh, NC 27603</p>

D	Mailing Address for Premium Tax Payments:	<p>For U.S. Postal Delivery Ms. Latoya Parmele North Carolina Department of Revenue Insurance Premium Tax Unit P.O. Box 25000 Raleigh, NC 27640-0300</p> <p>For Other than US Postal Service Delivery North Carolina Department of Revenue Insurance Premium Tax Unit 501 North Wilmington Street Raleigh, NC 27640</p>
E	Delivery Instructions:	<p>All filings must be RECEIVED at the appropriate address provided in Note B no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.</p> <p>Hand deliveries are NOT accepted.</p> <p>Electronic filings will NOT be accepted by the Department in 2023.</p>
F	Late Filings:	Penalties under G.S. 58-2-70 may apply.
G	Original Signatures:	<p><u>DOMESTIC COMPANIES:</u> Original signatures are required on all filings.</p> <p><u>FOREIGN COMPANIES:</u> Follow NAIC Annual Statement Instructions.</p>
H	Signature/Notarization/Certification:	<p><u>DOMESTIC COMPANIES:</u> The following officers are required to sign the annual and quarterly statements: President, CEO, or COO; Secretary; and Treasurer or CFO. All signatures must be notarized and corporate seal, if any, affixed.</p> <p><u>FOREIGN COMPANIES:</u> Follow NAIC Annual Statement Instructions.</p>
I	Amended Filings:	<p><u>DOMESTIC COMPANIES:</u> A properly executed Jurat page must accompany any amended pages, which must be filed within 10 days of the amendment.</p> <p>Copies of all amendments must also be filed with the NAIC and all states in which the insurer is licensed.</p> <p>The Jurat page accompanying the amended filing must include the amendment number, the amendment date, and the number of pages amended.</p> <p><u>FOREIGN COMPANIES ONLY:</u> All amended annual and/or quarterly statement pages should be filed electronically with the NAIC in accordance with the NAIC Financial Data Repository guidelines.</p>
J	Exceptions from normal filings:	<p>Requests for exemptions or extensions are to be submitted in writing at least 10 days prior to the indicated due date. For additional filing instructions regarding the audited financial statement and supplements, refer to:</p> <p><u>https://www.ncdoi.gov/insurance-industry/financial-analysis/annual-financial-reporting-law</u></p>
K	Bar Codes (State or NAIC):	Follow NAIC Annual Statement Instructions.
L	Signed Jurat:	<p><u>DOMESTIC COMPANIES:</u> Annual and quarterly statements are required to be filed in hardcopy. A properly executed Jurat Page must accompany the hardcopy filings.</p> <p><u>FOREIGN COMPANIES:</u> Hardcopy statements are NOT required to be filed for the 2022 Annual Statement and the 2023 Quarterly Statements.</p>

			All electronic filings should only be submitted to the NAIC in accordance with the NAIC Financial Data Repository guidelines.
	M	NONE Filings:	Follow NAIC Annual Statement Instructions.
	N	Filings new, discontinued or modified materially since last year:	None
	O	Statement of Actuarial Opinion:	DOMESTIC COMPANIES: One (1) original and two (2) copies of the actuarial opinion must be filed with this Department.
	P	Statements/Electronic Filings:	<p>DOMESTIC COMPANIES: Hardcopy annual and quarterly statements are required to be filed with this Department.</p> <p>All electronic filings should also be submitted to the NAIC.</p> <p>FOREIGN COMPANIES: Hardcopy statements are NOT required to be filed for the 2022 Annual Statement and the 2023 Quarterly Statements.</p> <p>All electronic filings should only be submitted to the NAIC in accordance with the NAIC Financial Data Repository guidelines.</p>
	Q	Bail Bond Supplement:	Only reporting entities writing bail bond coverage are required to complete this supplement. This supplement must be filed with the NAIC by March 1 each year.
	R	Bail Bonds Liability Reporting:	<p>Pursuant to G.S. 58-71-165(b), each insurer that appoints surety bondsmen in North Carolina shall file with the Commissioner a written report regarding all bail bonds on which the insurer is liable as of the last day of each calendar quarter showing the total dollar amount for which the insurer is liable. The quarterly report must be submitted on or before the fifteenth day following the end of each calendar quarter.</p> <p>This information should be submitted electronically to the following address:</p> <p><u>https://www.ncdoi.gov/bail-bonds-liability-reporting</u></p>
	S	Statutory Page 14 Data:	A schedule should be prepared and submitted to the state of domicile for each jurisdiction in which the company has written direct business, has direct losses paid, direct losses incurred or direct losses unpaid.

**General Instructions
For Companies to Use Checklist**

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.

Column (1) (Checklist)

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

Column (2) (Line #)

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) (Required Filings)

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The ***March .PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital .PDF Filing*** is the .pdf file for risk-based capital data.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplemental PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Statement Electronic Filing*** includes the complete quarterly statement data.

The ***Quarterly Statement .PDF Filing*** is the .pdf file for quarterly statement data.

The ***Combined Annual Statement Electronic Filing*** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The ***Combined Annual Statement.PDF Filing*** is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

The ***June .PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

Column (4) (Number of Copies)

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

Column (5) (Due Date)

Indicates the date on which the company must file the form.

Column (6) (Form Source)

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions. If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) (Applicable Notes)

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.